COMPTROLLER'S OFFICE, BANGALORE.

No. 1173—*T. A. D. B. Misc., dated* 1*st April* 1925.

To

All Drawers of Bills.

In pursuance of letter No. Fl. 5194—G. F. 130-24-2, dated the 19th March 1925, from the Financial Secretary to Government communicating the approval of Government for inserting the undermentioned rule as Article 10 (A) of the Mysore Account Code, Volume I, the same is hereby published for information and guidance :—

Article 10A, Mysore Account Code, Volume I :—

"The rules laid down in the previous Article do not apply to payments on account of contingent charges (including supplies and services). The liabilities incurred on account of these charges should be discharged with the greatest promptitude. In the case of payments made out of permanent advance, the amount paid should be recouped at once as laid down in Article 137 and in other cases the liability discharged at the earliest possible date as prescribed in Article 323 (*b*). In either case the liability should not be allowed to remain undischarged for over a period of two months, nor should it be carried forward as a charge on the grant for the subsequent year. No such claim not preferred within three months of its becoming due can be paid without the sanction of the Comptroller. The delay should be explained to the Comptroller who, if he is not satisfied with the explanation offered will not pass the claim except with the special sanction of Government."

Subject :—30 Grants for Public Improvements.

Circular No. 30, *dated* 28*th March* 1925.

To—*The Presidents of all Local Bodies.*

SIR,

An instance of the Government grant to a local body for Public Improvements having been drawn from the Treasury on the authority of the Government Order granting it without the previous permission of this office and without complying with the requirements of this Office Circular No. 37, dated 21st July 1923 having come to notice, I have the honor to state that the grants sanctioned by Government from time to time to local bodies cannot be drawn without special authority from this office. The portion of these grants payable periodically will be regulated in accordance with the circular referred to above which is printed below for information and guidance :—

Circular No. 37—*W. A. D.* (*Mis.*), *dated* 21*st July* 1923.

To—The Executive Engineers of Divisions.
The Presidents of District Boards.
The Presidents of Municipalities.
The Presidents of other Local Bodies.

Expenditure incurred against the provision in the Budget under "30 Grants for Public Improvements."

Sir,

I have the honor to intimate to you that grants sanctioned by Government for public works are at present placed to the credit of the local bodies concerned in the Treasury Accounts and thus constitute an expenditure to Government under the above head, whether the amount so placed to the credit of the local body is expended during the year or spread over a series of years. This method of transferring the full grant at the beginning has proved defective inasmuch as, the unutilised portion of the Government grant could not be made available for expenditure on other beneficial objects.

2. The following procedure is therefore prescribed for the guidance of local bodies in drawing these grants sanctioned by Government. Expenditure will, in the first instance, be incurred by local bodies out of their own funds and at the end of the month, a bill for the Government share of expenditure incurred in accordance with the order sanctioning the grant will be sent to the Audit Office for preaudit and authorising payment of the amount. Expenditure incurred in excess of the Government grant for the year for particular works will not be passed without the special order of Government.

3. In cases in which the works are entrusted to the Public Works Department for execution, the local body will place its portion of the estimated amount with the Executive Engineer concerned by a crossed cheque on the Treasury, in favor of the Executive Engineer. On receipt of intimation that this amount has been received from the local body the Executive Engineer will be authorised to incur expenditure both against the amount paid by the local body and the Government grant. The amount paid by the local body will as usual be kept under 'Public Works Deposits—Contributions.' The expenditure incurred by the Executive Engineer every month will be debited to 'Public Works Deposits—Contributions' and

'30 Grants for Public Improvements,' in the proportion prescribed by Government in the order sanctioning the project. For this purpose, the head '30 Grants for Miscellaneous Public Improvements, and the required minor head thereunder' may be opened in the charge side of the abstract of receipts and disbursements from July 1923. The Executive Engineers will under no circumstances incur expenditure in excess of the Government share of the estimate and the grant for he year.

I have the honor to be,
Sir,
Your most obedient servant,
T. SATYARAJ CHETTY,
Comptroller.

MISCELLANEOUS DEPARTMENTS.

OFFICE OF THE INSPECTOR OF PRIMARY AND MIDDLE SCHOOLS.

*No. A. C.*19—24-25, *dated 4th April* 1925.

The following gentlemen are appointed as Members of the Attendance Committee at Halagur, Malvalli Taluk.

1. The Amildar of Malvalli (Chairman).
2. The Head Master, Incomplete Middle School, Halagur (Attendance Officer).
3. The Shekdar, Halagur.
4. Mr. Bore Gowda, Patel.
5. ,, Venkatarayaru, Shanbhog.
6. ,, Mallappa (Chairman, Union).
7. ,, Chikkasubbaiya (Member, District Board).
8. ,, Obegowdara Kunnegowdaru (Jamindar).
9. ,, Rajak Sab, Merchant.
10. ,, Shankaranaranappa.
11. ,, Doddamayigowda (Konnapura).
12. ,, Narase Gowda (Olageredoddi).
13. ,, Parappa.
14. ,, Tippa Jois.

S. P. CHINNAPPA,
Inspector of Education.

OFFICE OF THE INSPECTRESS OF GIRLS' SCHOOLS IN MYSORE BANGALORE.

Dated 6th April 1925.

MUSIC EXAMINATION.

With a view to weed out persons who are now employed as music teachers in Girls' Schools in the State but who are really competent to teach music and to secure efficiency in the teaching of Music, the Government have pleased to sanction the holding of a Second Examination in Music in May 1925.

The said examination will be conducted according to the programme noted below during the ensuing summer vacation, for about 5 days from the 18th of May 1925.

I. The examination will be open to:—

(*a*) All permanent full time music teachers in Government Schools.

(*b*) Others that are music teachers in Government or Aided Schools or such as wish to enter service as music masters

N.B.—(*i*) All permanent full time music masters in Government Schools who are less than 45 years of age and who have not passed any grade of examination in music held in 1923, must attend the examination this year.

(*ii*) All those full time music masters both temporary and permanent in Government Service whether they appear for the examination as fresh candidates for the first time or those who having passed in lower grades wish to appear for higher grades to qualify themselves or those having failed in one grade wish to appear for the same grade a second time will be paid the usual travelling allowance as provided in the Mysore Service Regulation.

(*iii*) The others that elect to attend the examination will have to do so at their expenses.

II. I am desired to request the Inspecting Officers of all grades to give wide publicity to the holding of the examination immediately and to prepare and submit two lists before the end of April 1925.